

Utah State Tax Commission

Guidelines for Using Substitute and Copied Tax Forms

INTRODUCTION

The Utah State Tax Commission (USTC) has the authority to define the format and content of all forms submitted to the USTC.

Unless otherwise stated, the term forms includes tax returns, schedules, statements, applications, affidavits, and declarations.

The purpose of these guidelines is to ensure that all copied and substitute tax forms:

- are compatible with the USTC's processing systems,
- result in complete update of taxpayer account information, and
- present information in a uniform manner.

These guidelines are for commercial printers, developers of tax software, computerized tax processors, computer programmers and others who use copied and/or substitute forms.

All developers of substitute forms must have approval from the USTC prior to filing the forms with the USTC or releasing the forms to their customers.

The USTC reserves the right to deny usage of substitute forms in certain cases where processing efficiency would be compromised.

Official Utah forms are available by accessing USTC's Internet web site (tax.utah.gov).

GUIDELINES

Standards for Copied Forms

A copied form is any photocopy, facsimile or other reproduction of an original USTC form. Forms, other than those forms with a payment coupon, will be accepted only if the copies are:

- produced by photocopying or other similar process;
- copied with black ink on white paper of substantially the same weight, texture and quality as the official forms;
- legible in both the original text of the form and the filled-in data;

- the same dimensions as the official form, including both the size of the paper and the images copied on it; and
- exactly aligned on the page.

Any coupon or form containing a coupon MAY NOT be copied.

Standards for Substitute Forms

A substitute form is a form created to be submitted to the USTC in place of an original form. Substitute forms must duplicate the appearance and layout of the official USTC forms, including:

- layout size, font size and style, and margins;
- special keying symbols, line numbers, and code numbers;
- paper weight, ink color and density; and
- coupons that are printed on the bottom portion of the page, with a size of 8 1/2" wide and 3 1/2" to 3 3/4" high.

Two-Sided Forms

When a two-sided form contains only instructional information on the back side, the instructional side does not need to be submitted.

Copied and substitute forms with required information on the back side, will be accepted if printed one-sided. The one-sided copies must be submitted in the same page order as the official form.

Ink, Font, and Printers

All substitute forms must be printed in black ink and in an approved font similar to the original form. The developer of the substitute form is responsible to either provide the approved font type to the user or to embed the font type in the form. All substitute forms must be printed on a laser printer. Forms printed on ink jet or dot matrix printers may be rejected.

Note: It is suggested that the variable data printed on the form be a font that is distinguishable from the form font and is a size that is easily readable.

Paper

Substitute forms must be printed on 20 to 24 pound standard white bond, non-glossy, paper or 28 pound OCR white. The paper size must be the same as the original.

Company Name

Substitute forms must include the company name identifying the creator of the form. The name must be printed in the upper right corner on every substitute form, as well as in the upper right corner of any coupon.

Keying Symbols and Line Numbers

Keying symbols and line numbers are codes essential to USTC's automated processing system. Substitute forms must include these symbols and line numbers.

Symbols used include a bullet (•), an asterisk (*), and an arrow (®) printed near some data fields. Income tax forms also contain a smiling face (☺), or frowning face (☹) symbol; a bullet may be used in place of the face symbols.

Bar Patch

Many forms require a bar patch for processing. Substitute forms **must** include the bar patch in the exact size, location and density as the original official form. The ink must be a non-glossy black. For exact specifications see the Bar Patch example on page 3.

2D Bar Coded Return

Utah accepts returns with 2D bar coded data. Utah returns developed with this technology must pass both these substitute forms procedures and 2D bar code testing. Software vendors interested in developing 2D bar coded Utah returns should contact Jim McNair for the 2D bar code specifications. He can be reached by phone at (801) 297-7618 or email at jamcnair@utah.gov.

Acrobat PDF Files

Utah forms and publications are available over the Utah State Tax Commission website (tax.utah.gov) in pdf format. If you are using the pdf file to develop a substitute form, you do not need to obtain approval before using except for coupons that have a scan line. These must be submitted for testing. Instructions for Utah forms downloaded from the USTC website do not need approval.

COUPONS

- Perforations, when required, or cut lines must be in the same location as on the original. Coupon size is 8 1/2" wide and 3 1/2" to 3 3/4" high.
- Coupons should not have anything printed in the bottom 1", except the scan line, if applicable.

- Any coupon or form containing a coupon MAY NOT be copied.
- OCR Scan Line - Withholding, sales tax and other returns with coupons, including billings, require an account specific Optical Character Recognition (OCR) scan line. Substitute coupons must contain the OCR scan line and must use an approved OCR-A font in 12-point size. For exact specifications see the OCR scan line example on page 5 and the formula for calculating the check digit on page 6.
- The OCR scan line must contain account information and a check digit that must be calculated and printed. A Mode 10, Double Add formula is used to calculate the check digit. For exact specifications see the check digit formula example on page 6.
- **IMPORTANT:** Software that produces a substitute OCR scan line must have the ability to recreate the scan line to exact specifications on each substitute form generated by each user.

APPROVAL

Process

Submit an example of each substitute form for review. You may submit samples by mailing, faxing or by email (if a pdf file). However, if the form contains a coupon, you must mail to the address below two (2) different samples that conform to specifications outlined on pages 5 and 6. *Coupons without test scan lines will not be approved. Approvals can be emailed or faxed back at your request.*

Send forms to: (see note below)

Utah State Tax Commission
Substitute Forms Coordinator
210 N 1950 W
Salt Lake City, UT 84134-3400
Telephone (801) 297-7715
Fax (801) 297-3502
email: wrwebb@utah.gov

NOTE: *If sending your forms by a private carrier (FedEx, UPS, etc.) use "84116" for the Tax Commission's zip code; otherwise, there may be additional costs or delay for delivery.*

After receiving your substitute form the USTC will:

- verify compliance with all guidelines, including keying symbols, format and data placement;
- test bar patch and scan lines for machine readability; and

- notify you of the results of the review.

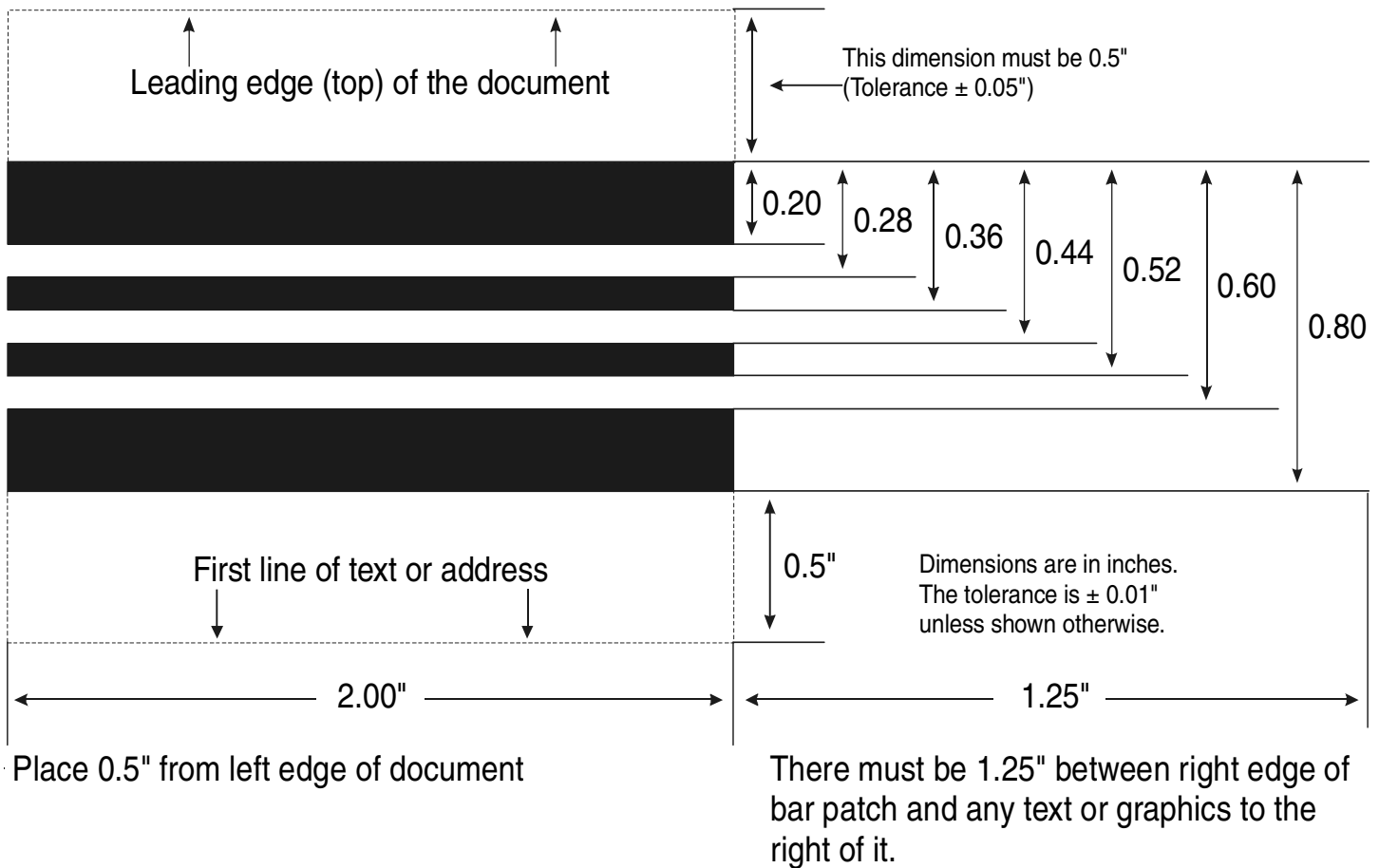
If the form is **not** approved, the USTC will specifically outline the problems and work with you to correct them. Once the errors have been corrected, the form must be resubmitted for another review.

If the form meets all substitute form guidelines, official approval to use the substitute form will be provided.

Consequences of Non-Compliant Forms

Use of non-compliant forms will result in the USTC sending notice to the developer, user and/or taxpayer, stating the form has been rejected and must be resubmitted.

Bar Patch Specifications for Utah State Tax Commission Forms

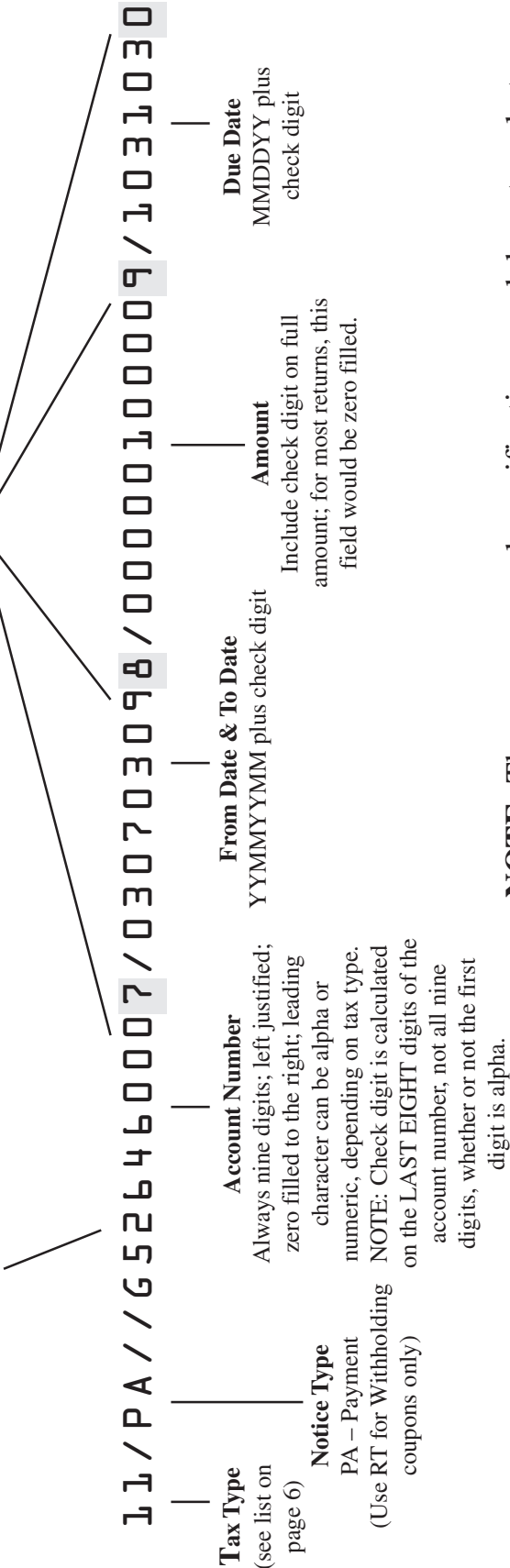


Scan Line Specifications for Utah State Tax Commission Coupons

Scan line must be exactly 1/2" from right edge of paper; 1/2" from bottom edge of paper; and all address, Zip code bar code, and other information must be at least 1/2" from the top of the scan line.

OCR A Font
Courier or OCR B will not work, you
MUST use 12 point OCR A.

Each field has a check digit, using
Mode 10, Double Add



Formula for Calculating Check Digit – Mode 10, Double Add

Multiply each set of digits independently, e.g., multiplier times account number digit.
If two-digit result, add the digits.

Examples:

- 1 times 6 equals 6
- 2 times 8 equals 16; 1 plus 6 equals 7
- 1 times 0 equals 0

Scan line example:

Scan line for sales tax (tax type = 11) for period July 2001 through September 2001 (01070109), due October 31, 2001 (103101), would be

11/PA//G526460007/010701092/00000100009/1031010

1. Use 1s and 2s as multipliers. Start flush right, beginning with 1.

21212121

01070109

01070109
2. Field numbers
3. Product
4. Add each digit of the product — 0+1+0+7+0+1+0+9=18
5. Subtract the far right digit of the sum from 10

10

-8

2

Check Digit (NOTE: if this number is 10, the check-digit is 0)

Guidelines for Preparing Substitute Coupons with Scan Lines

Tax Type

The first field of the scan line is a “tax type” code used to designate to which tax the payment or coupon relates. The following list shows the most commonly used tax types, but is not all-inclusive. The list is subject to change.

Test Account Number

The third field of the scan line is an account number. When submitting substitute returns with coupons or coupons alone for approval, please use the test account number designated below for the specific tax type.

<u>Code</u>	<u>Tax Type</u>	<u>Test Account #</u>
01	Withholding Tax (on wages) (use Notice Type “RT” instead of “PA”)	W12345
11	Sales Tax	G12345
12	Waste Tire Recycling (use Notice Type “RT” instead of “PA”)	G12345
14	Transient Room Tax	G12345
15	Resort Community Sales Tax	G12345
16	Religious/Charitable Sales Refund	N12345
20	Lubricating Oil Fee (use Notice Type “RT” instead of “PA”)	X1234
21	Corporate Franchise Tax	981234567
22	Municipal Energy	E1234
25	Town Option Tax	O1234
26	Electronic Telephone Service Charge (poison control) (use Notice Type “RT” instead of “PA”)	W1234
35	Royalty Withholding Tax	R12345
40	Motor Vehicle Assessment	C1234
41	Personal Property - Railroad	K1234

<u>Code</u>	<u>Tax Type</u>	<u>Test Account #</u>
51	Cigarette License	R1234
53	Tobacco Products	M1234
60	Motor Fuel Application	981234567
61	Motor Fuel Tax	981234567
63	Aviation Fuel Tax	981234567
64	Special Fuel	981234567
65	Aviation Fuel License	981234567
66	Special Fuel Users/Dealers	981234567
67	Special Fuel Permits	981234567
69	Special Fuel Applications	981234567
70	IFTA Special Fuel User	981234567
72	Insurance Premium Tax (annual)	P1234
73	Self Insurers (annual)	S1234
74	Brine Shrimp	B1234
75	IFTA Reinstatement	981234567
76	IFTA Renewal	981234567
83	Beer Tax	N1234